

Panaji, 31st March, 1997 (Chaitra 10, 1919)

SERIES I No. 52

# OFFICIAL GAZETTE



## GOVERNMENT OF GOA

### SUPPLEMENT

### No. 2

#### GOVERNMENT OF GOA

Goa Legislature Secretariat

LA/B/781/1994

The following Bill which was introduced in the Legislative Assembly of Goa on 26-3-97 is hereby published for general information in pursuance of the provisions of Rule-138 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

Panaji, 27th March, 1997.

#### The Goa Motor Vehicles Tax (Amendment) Bill, 1997

(Bill No. 16 of 1997)

A

BILL

*further to amend the Goa, Daman and Diu Motor Vehicles Tax Act, 1974.*

Be it enacted by the Legislative Assembly of Goa in the Forty-eighth Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Motor Vehicles Tax (Amendment) Act, 1997.

(2) It shall come into force with effect from the 1st day of April, 1997.

2. *Amendment of section 2.*— In section 2 of the Goa, Daman and Diu Motor Vehicles Tax Act, 1974 (Act 8 of 1974) (hereinafter referred to as the 'principal Act'), after clause (8), the following clause shall be inserted, namely:—

“(8a) “transport vehicles” means public service vehicle, a goods carriage, an educational institution bus or a private service vehicle;”.

3. *Amendment of section 3.*— In section 3 of the principal Act, in sub-section (1),—

(i) for the expression “on every motor vehicle used or kept for use in the Union territory at such rates not exceeding the rates specified in the Schedule to this Act”, the following expression shall be substituted, namely:—

“on every transport vehicle used or kept for use in the State at such rates not exceeding the rates specified in the Schedule Part ‘A’ to this Act, and on every motor vehicle other than transport vehicle used or kept for use in the State at such rates not exceeding the rates specified in the Schedule Part ‘B’ to this Act”;

(ii) the third proviso shall be omitted.

4. *Amendment of section 4.*— In section 4 of the principal Act,—

(i) for sub-section (4), the following shall be substituted, namely:—

“(4) Notwithstanding anything contained in the preceding sub-sections, the tax levied under Schedule Part ‘B’ under sub-section (1) of section 3 shall be paid in advance in a lumpsum by the registered owner or persons having possession or control of the vehicle and the tax so paid shall be the one time tax of the vehicle unless the vehicle is altered during such period, or proposed to be used in such a manner as to cause the vehicle to become a vehicle in respect of which a different tax is payable:

Provided that in respect of vehicles registered prior to the first day of April, 1997, of which taxes were being paid annually, the tax specified in Part ‘B’ of the Schedule shall be paid on or before the last working day of June, 1997.”;

(ii) sub-section (5) shall be omitted.

5. *Amendment of section 5.*— In section 5 of the principal Act, in sub-section (5), for the expression “under the third proviso to sub-section (1) of section 3”, the following shall be substituted, namely:—

“under Schedule Part ‘B’ of sub-section (1) of section 3”.

6. *Amendment of section 9.*— In section 9 of the principal Act, in sub-section (3), for the expression “in Part ‘C’ of the Schedule except those registered owners who have already paid such tax during the period from first April, 1993 to thirty-first March, 1995, the refund shall be at the rate as specified in Part ‘D’ of the Schedule and in case of registered owners who have already paid such tax prior to first April, 1993, the refund shall be at the rate as specified in Part ‘E’ of the Schedule”, the following expression shall be substituted, namely:—

“in Part ‘C’ of the Schedule except those registered owners who have already paid such tax during the period from first April, 1995, to thirty-first March, 1997, the refund shall be at the rate as specified in Part ‘D’ of the Schedule and in case of registered owners who have already paid such tax during the period from April, 1993, to thirty-first March, 1995, the refund shall be at the rates specified in Part ‘E’ of the Schedule and in case of registered owners who have paid such tax prior to first day of April, 1993, the refund shall be at the rate specified in Part ‘F’ of the Schedule.”

7. *Amendment of section 12.*— In section 12 of the principal Act, the following proviso shall be inserted, namely:—

“Provided that if the tax in respect of any motor vehicle has not been paid as specified in the proviso to sub-section (4) of section 4, the registered owner or the person having possession or control of the motor vehicle shall be liable to pay penalty to the extent of 1% of the tax payable for each defaulting month or part thereof.”

8. *Amendment of Schedule.*— For the Schedule appended to the principal Act, the following Schedule shall be substituted, namely:—

# “SCHEDULE”

## PART ‘A’

### SCHEDULE OF TAXATION

(Section 3)

Class of Motor Vehicles	Maximum Annual Rate of tax is Rs.
<b>A. Motor Vehicles fitted solely with pneumatic tyres:—</b>	
<b>I. Motor cycles and tricycles:</b>	
(including motor scooters and cycles with attachment for propelling the same by mechanical power:—	
Motor cycles used for hire. ....	150.00
<b>II. Goods vehicles carrying mineral ore:</b>	
For every 100 Kgs. of registered laden weight or part thereof—	
(i) driven on fuel other than diesel: ....	30.00
(ii) driven on diesel: ....	40.00
<b>III. Goods vehicles:</b>	
For every 100 Kgs. of registered laden weight or part thereof:	
(i) driven on fuel other than diesel.. ....	25.00
(ii) driven on diesel ... ..	30.00
<b>IV. Taxis and Auto Rickshaws:</b>	
Taxis —	
(a) Upto 3 seaters ... ..	300.00
(b) Upto 4 seaters ... ..	350.00
(c) Upto 5 seaters ... ..	400.00

Class of Motor Vehicles	Maximum Annual Rate of tax is Rs.
For every additional seat upto a maximum of 7 seats... ..	30.00
Auto Rickshaws —	
Auto Rickshaws upto 2 seats used for hire... ..	110.00
For every additional seat ... ..	45.00
<b>V. Passenger vehicles:</b>	
(a) Upto 18 seats ... ..	900.00
(b) For every additional seat over 18 seats... ..	50.00
(c) For every passenger (other than seated passenger) which the vehicle is permitted to carry ... ..	50.00

*Explanation* — In items IV and V above, the seating capacity is to be determined exclusive of the driver's seat.

<b>VI. Motor Vehicles other than those liable to tax under the foregoing provisions of the Schedule:</b>	
(a) Upto 750 Kgs. weight unladen ... ..	550.00
(b) Over 750 Kgs. upto 900 Kgs. weight unladen. ....	600.00
(c) Over 900 Kgs. upto 1200 Kgs. weight unladen. ....	700.00
(d) Over 1200 Kgs. weight unladen upto 2500 Kgs. ....	800.00
(e) Over 2500 Kgs. upto 5000 kgs. weight unladen. ....	900.00
(f) Every 1000 Kgs. or part thereof excess of 5000 Kgs. ....	150.00

**VII. Additional tax payable in respect of motor vehicles used for drawing trailers.**

(a) For each trailer when it is used for the carriage of goods	At the rates specified in Clause III in respect of motor vehicles used for carriage of goods or material.
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(b) For each trailer when used for the carriage of passengers	At the rates specified in Clause V in respect of motor vehicles plying for hire and used for the carriage of passengers.
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<b>B. Motor vehicles other than those fitted with pneumatic tyres</b>	The rates shown in Clause A plus 50 per centum.
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**C. Dealers in, or manufacturers of motor vehicles:**

(a) General licence in respect of each vehicle	200.00
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OFFICIAL GAZETTE --- GOVT. OF GOA  
( SUPPLEMENT No. 2 )

Item No.	Class of Vehicles	Motor cycles/Motor Scooters/Auto-Rickshaws		Tricycles for every 25 Kgs. weight or part thereof	Private vehicles with seating capacity of above 7 upto 18 seats	Motor vehicles upto 750 Kgs. weight unladen	Motor vehicles over 750 Kgs. upto 900 Kgs. weight unladen	Motor vehicles over 900 Kgs. upto 1200 Kgs. weight unladen	Motor vehicles over 1200 Kgs. upto 2500 Kgs. weight unladen	Motor vehicles over 2500 Kgs. upto 5000 Kgs. weight unladen	Every 1000 Kgs. or part thereof in excess of 5000 Kgs.
		Rs.	Rs.								
A. At the time of registration of New Vehicle											
B. If the vehicle is already registered and its age from the month of Registration is—											
1.	Not more than 2 years	115.00	1410.00	90.00	8352.00	4320.00	4800.00	6720.00	7680.00	8640.00	1152.00
2.	More than 2 years but not more than 3 years	110.00	1320.00	85.00	8004.00	4140.00	4600.00	6440.00	7360.00	8280.00	1104.00
3.	More than 3 years but not more than 4 years	105.00	1230.00	80.00	7656.00	3960.00	4400.00	6160.00	7040.00	7920.00	1056.00
4.	More than 4 years but not more than 5 years	100.00	1140.00	75.00	7308.00	3780.00	4200.00	5880.00	6720.00	7560.00	1008.00
5.	More than 5 years but not more than 6 years	95.00	1050.00	70.00	6960.00	3600.00	4000.00	5600.00	6400.00	7200.00	960.00
6.	More than 6 years but not more than 7 years	90.00	960.00	65.00	6612.00	3420.00	3800.00	5320.00	6080.00	6840.00	912.00
7.	More than 7 years but not more than 8 years	85.00	870.00	60.00	6264.00	3240.00	3600.00	5040.00	5760.00	6480.00	864.00
8.	More than 8 years but not more than 9 years	80.00	780.00	55.00	5916.00	3060.00	3400.00	4760.00	5440.00	6120.00	816.00
9.	More than 9 years but not more than 10 years	75.00	690.00	50.00	5568.00	2880.00	3200.00	4480.00	5120.00	5760.00	768.00
10.	More than 10 years but not more than 11 years	70.00	600.00	45.00	5220.00	2700.00	3000.00	4200.00	4800.00	5400.00	720.00
11.	More than 11 years but not more than 12 years	60.00	510.00	40.00	4785.00	2475.00	2750.00	3850.00	4400.00	4950.00	660.00
12.	More than 12 years but not more than 13 years	50.00	420.00	35.00	4350.00	2250.00	2500.00	3500.00	4000.00	4500.00	600.00
13.	More than 13 years but not more than 14 years	40.00	330.00	30.00	3915.00	2025.00	2250.00	3150.00	3600.00	4050.00	540.00
14.	More than 14 years but not more than 15 years	30.00	240.00	25.00	3480.00	1800.00	2000.00	2800.00	3200.00	3600.00	480.00
15.	More than 15 years but not more than 16 years				3045.00	1575.00	1750.00	2450.00	2800.00	3150.00	420.00
16.	More than 16 years but not more than 17 years				2610.00	1350.00	1500.00	2100.00	2400.00	2700.00	360.00
17.	More than 17 years but not more than 18 years				2175.00	1125.00	1250.00	1750.00	2000.00	2250.00	300.00
18.	More than 18 years but not more than 19 years				1740.00	900.00	1000.00	1400.00	1600.00	1800.00	240.00
19.	More than 19 years but not more than 20 years				1305.00	675.00	750.00	1050.00	1200.00	1350.00	180.00
20.	More than 20 years				870.00	450.00	500.00	700.00	800.00	900.00	120.00

PART 'C'  
SCALE OF REFUND  
(SECTION 9)

Sr. No.	Scale of Refund	If, after registration, cancellation of registration or removal of vehicles to any other state or Union Territory on account of transfer of ownership or change of address of vehicles takes place.											
		1	2	3	4	5	6	7	8	9	10	11	12
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.	Within a year	115.00	1410.00	90.00	8352.00	4320.00	4800.00	6720.00	7680.00	8640.00	1152.00		
2.	After 1 year but within 2 years	110.00	1320.00	85.00	3004.00	4140.00	4600.00	6440.00	7360.00	8280.00	1104.00		
3.	After 2 years but within 3 years	105.00	1230.00	80.00	7656.00	3960.00	4400.00	6160.00	7040.00	7920.00	1056.00		
4.	After 3 years but within 4 years	100.00	1140.00	75.00	7308.00	3780.00	4200.00	5880.00	6720.00	7500.00	1008.00		
5.	After 4 years but within 5 years	95.00	1050.00	70.00	6960.00	3600.00	4000.00	5600.00	6400.00	7200.00	960.00		
6.	After 5 years but within 6 years	90.00	960.00	65.00	6612.00	3420.00	3800.00	5320.00	6080.00	6840.00	912.00		
7.	After 6 years but within 7 years	85.00	870.00	60.00	6264.00	3240.00	3600.00	5040.00	5760.00	6480.00	864.00		
8.	After 7 years but within 8 years	80.00	780.00	55.00	5916.00	3060.00	3400.00	4760.00	5440.00	6120.00	816.00		
9.	After 8 years but within 9 years	75.00	690.00	50.00	5568.00	2880.00	3200.00	4480.00	5120.00	5760.00	768.00		
10.	After 9 years but within 10 years	70.00	600.00	45.00	5220.00	2700.00	3000.00	4200.00	4800.00	5400.00	720.00		
11.	After 10 years but within 11 years	60.00	510.00	40.00	4785.00	2475.00	2750.00	3850.00	4400.00	4950.00	660.00		
12.	After 11 years but within 12 years	50.00	420.00	35.00	4350.00	2250.00	2500.00	3500.00	4000.00	4500.00	600.00		
13.	After 12 years but within 13 years	40.00	330.00	30.00	3915.00	2025.00	2250.00	3150.00	3600.00	4050.00	540.00		
14.	After 13 years but within 14 years	30.00	240.00	25.00	3480.00	1800.00	2000.00	2800.00	3200.00	3600.00	480.00		
15.	After 14 years but within 15 years	Nil	150.00	Nil	3045.00	1575.00	1750.00	2450.00	2800.00	3150.00	420.00		
16.	After 15 years but within 16 years				2610.00	1350.00	1500.00	2100.00	2400.00	2700.00	360.00		
17.	After 16 years but within 17 years				2175.00	1125.00	1250.00	1750.00	2000.00	2250.00	300.00		
18.	After 17 years but within 18 years				1740.00	900.00	1000.00	1400.00	1600.00	1800.00	240.00		
19.	After 18 years but within 19 years				1305.00	675.00	750.00	1050.00	1200.00	1350.00	180.00		
20.	After 19 years but within 20 years				870.00	450.00	500.00	700.00	800.00	900.00	120.00		

PART 'D'  
SCALE OF REFUND  
(Section 9)

Sr. No.	Scale of Refund	Motor cycles/Motor Scooters		Tricycles for every 25 Kgs. weight or part thereof		Private vehicles with seating capacity of above 7 upto 18 seats		Motor vehicles upto 850 Kgs. weight unladen		Motor vehicles over 850 Kgs. upto 1200 Kgs. weight unladen		Motor vehicles over 1200 Kgs. upto 2500 Kgs. weight unladen		Motor vehicles over 2500 Kgs. weight unladen upto 5000 Kgs.		Every 1000 Kgs. or part thereof in excess of 5000 Kgs.	
		upto half horse power	more than half horse power	weight or part thereof		upto 18 seats		Kgs. weight unladen		Kgs. upto 1200 Kgs. weight unladen		Kgs. upto 2500 Kgs. weight unladen		upto 5000 Kgs.		in excess of 5000 Kgs.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.	Within a year	105.00	719.00	84.00	5734.00	2787.00	2986.00	3584.00	4380.00	796.00							
2.	After 1 year but within 2 years	101.00	698.00	81.00	5644.00	2744.00	2940.00	3528.00	4312.00	784.00							
3.	After 2 years but within 3 years	97.00	675.00	78.00	5545.00	2696.00	2888.00	3466.00	4236.00	770.00							
4.	After 3 years but within 4 years	93.00	649.00	74.00	5435.00	2642.00	2830.00	3397.00	4152.00	755.00							
5.	After 4 years but within 5 years	88.00	621.00	71.00	5313.00	2583.00	2767.00	3321.00	4059.00	738.00							
6.	After 5 years but within 6 years	83.00	589.00	66.00	5177.00	2517.00	2697.00	3236.00	3955.00	719.00							
7.	After 6 years but within 7 years	77.00	554.00	62.00	5027.00	2444.00	2618.00	3142.00	3840.00	698.00							
8.	After 7 years but within 8 years	71.00	515.00	57.00	4860.00	2362.00	2531.00	2922.00	3712.00	675.00							
9.	After 8 years but within 9 years	63.00	471.00	51.00	4675.00	2272.00	2435.00	2793.00	3571.00	649.00							
10.	After 9 years but within 10 years	55.00	423.00	45.00	4469.00	2172.00	2327.00	2650.00	3414.00	621.00							
11.	After 10 years but within 11 years	47.00	370.00	37.00	4240.00	2061.00	2208.00	2492.00	3239.00	589.00							
12.	After 11 years but within 12 years	37.00	310.00	29.00	3987.00	1938.00	2076.00	2316.00	3045.00	554.00							
13.	After 12 years but within 13 years	26.00	244.00	21.00	3705.00	1801.00	1930.00	2121.00	2830.00	515.00							
14.	After 13 years but within 14 years	14.00	171.00	11.00	3393.00	1649.00	1767.00	1904.00	2592.00	471.00							
15.	After 14 years but within 15 years	Nil	90.00	Nil	3046.00	1481.00	1586.00	1663.00	2327.00	423.00							
16.	After 15 years but within 16 years	—	—	—	2661.00	1294.00	1386.00	1663.00	2033.00	370.00							
17.	After 16 years but within 17 years	—	—	—	2234.00	1086.00	1163.00	1396.00	1706.00	310.00							
18.	After 17 years but within 18 years	—	—	—	1759.00	855.00	916.00	1100.00	1344.00	244.00							
19.	After 18 years but within 19 years	—	—	—	1233.00	599.00	642.00	771.00	942.00	171.00							
20.	After 19 years but within 20 years	—	—	—	649.00	315.00	338.00	405.00	495.00	90.00							

If, after registration, cancellation of registration or removal of vehicles to any other State or Union Territory on account of transfer of ownership or change of address of vehicles takes place.

PART 'E'  
SCALES OF REFUND  
(Section 9)

Sr. No.	Scale of Refund	3		4		5		6		7		8		9		10		11	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Motor cycles/Motor Scooters		Tricycles for every 25 Kgs. weight or part thereof		Private vehicles with seating capacity of above 7 upto 18 seats		Motor vehicles upto 850 Kgs. weight unladen		Motor vehicles over 850 Kgs. upto 1200 Kgs. weight unladen		Motor vehicles over 1200 Kgs. upto 2500 Kgs. weight unladen		Motor vehicles over 2500 Kgs. weight unladen upto 5000 Kgs.		Every 1000 Kgs. or part thereof in excess of 5000 Kgs.			
		upto half horse power	more than half horse power																
1.	Within a year	105.00	647.00	84.00	5734.00	2389.00	2787.00	3384.00	3982.00	796.00									
2.	After 1 year but within 2 years	101.00	628.00	81.00	5644.00	2352.00	2744.00	3332.00	3920.00	784.00									
3.	After 2 years but within 3 years	97.00	607.00	78.00	5545.00	2310.00	2696.00	3273.00	3851.00	770.00									
4.	After 3 years but within 4 years	93.00	584.00	74.00	5435.00	2265.00	2642.00	3208.00	3774.00	755.00									
5.	After 4 years but within 5 years	88.00	559.00	71.00	5313.00	2214.00	2583.00	3136.00	3690.00	738.00									
6.	After 5 years but within 6 years	83.00	530.00	66.00	5177.00	2157.00	2517.00	3056.00	3595.00	719.00									
7.	After 6 years but within 7 years	77.00	498.00	62.00	5027.00	2095.00	2444.00	2967.00	3491.00	698.00									
8.	After 7 years but within 8 years	71.00	463.00	57.00	4860.00	2025.00	2362.00	2869.00	3375.00	675.00									
9.	After 8 years but within 9 years	63.00	424.00	51.00	4675.00	1948.00	2272.00	2759.00	3246.00	649.00									
10.	After 9 years but within 10 years	55.00	381.00	45.00	4469.00	1862.00	2172.00	2638.00	3103.00	621.00									
11.	After 10 years but within 11 years	47.00	333.00	37.00	4240.00	1767.00	2061.00	2503.00	2945.00	589.00									
12.	After 11 years but within 12 years	37.00	279.00	29.00	3987.00	1661.00	1938.00	2353.00	2769.00	554.00									
13.	After 12 years but within 13 years	26.00	220.00	21.00	3705.00	1544.00	1801.00	2187.00	2573.00	515.00									
14.	After 13 years but within 14 years	14.00	154.00	11.00	3393.00	1414.00	1649.00	2003.00	2356.00	471.00									
15.	After 14 years but within 15 years	Nil	81.00	Nil	3046.00	1269.00	1481.00	1798.00	2115.00	423.00									
16.	After 15 years but within 16 years	—	—	—	2661.00	1109.00	1294.00	1571.00	1848.00	370.00									
17.	After 16 years but within 17 years	—	—	—	2234.00	931.00	1086.00	1319.00	1551.00	310.00									
18.	After 17 years but within 18 years	—	—	—	1759.00	733.00	855.00	1039.00	1222.00	244.00									
19.	After 18 years but within 19 years	—	—	—	1233.00	514.00	599.00	728.00	856.00	171.00									
20.	After 19 years but within 20 years	—	—	—	649.00	270.00	315.00	383.00	450.00	90.00									

If, after registration, cancellation of registration or removal of vehicles to any other State or Union Territory on account of transfer of ownership or change of address of vehicles takes place.



**Statement of Objects and Reasons**

It is proposed to increase the rates of motor vehicles tax as a measure of additional resource mobilisation. In regard to non-transport vehicles such as motor cycles/scooters, cars and other private vehicles, it is also proposed to do away with the present provision of payment of one time tax at the choice of the owner and making it mandatory to pay the tax as a lumpsum with suitable provision for refund of tax in case of cancellation of registration, etc. This system is already prevalent in a number of States.

This Bill seeks to amend the Goa, Daman and Diu Motor Vehicles Tax Act, 1974 (Act 8 of 1974) to that effect.

**Financial Memorandum**

The existing machinery would suffice for the implementation of the provisions of this Act. The Act would increase the revenue of Rs. 550 Lakhs approximately during 1997-98.

Panaji  
26th March, 1997

SUBHASH SHIRODKAR  
Minister for Transport.

Assembly Hall  
Panaji  
26th March, 1997

ASHOK B. ULMAN  
Secretary to the Legislative  
Assembly of Goa.

Governor's recommendation under Article 207 of the Constitution:—

In pursuance of Article 207 of the Constitution, the Governor of Goa has recommended to the Legislative Assembly of Goa, the introduction and consideration of the Goa Motor Vehicles Tax (Amendment) Bill, 1997.

**Annexure to Bill No. 16 of 1997****The Goa Motor Vehicles Tax (Amendment) Bill, 1997****The Goa, Daman and Diu Motor Vehicles Tax Act, 1974**

3. *Levy of tax.*— (1) A tax shall be leviable on every motor vehicle used or kept for use in the Union territory at such rates not exceeding the rates specified in the Schedule to this Act, as the Government may, by notification in the Official Gazette, specify:

Provided that in the case of motor vehicles kept by a dealer in or manufacturer of, such vehicles for the purposes of trade, the tax shall be payable by such dealer or manufacturer on such vehicles which under the rules made under the Motor Vehicles Act, 1939, have been permitted to be used on the road whether under a trade certificate or under a temporary registration:

Provided also that the Government may, in respect of any motor vehicle or class of vehicles prescribed by rule or order that tax in respect of such vehicle or class of motor vehicles shall be levied for periods less than a quarter for which such vehicle or class of vehicles has been kept for use in the Union territory and where-upon tax shall be paid in respect of such vehicles or class of vehicles at such rate as may be prescribed for periods less than a

quarter, so however that it shall not proportionately be in excess of the annual rate.

Provided that, in the case of motor vehicles other than transport vehicles, the tax shall be levied at the choice of the registered owner or person having possession or control of the vehicle at the rates specified in Part 'B' or Part 'A' of the Schedule, as the case may be.

(2) Except during any period for which the taxation authority has, in the prescribed manner, certified that a motor vehicle was not used or kept for use in the Union territory, the registered owner, or any person having possession or control of a motor vehicle of which the certificate of registration is current, shall for the purpose of this Act, be deemed to use or keep such vehicle for use in the Union territory.

(3) In the case of motor vehicles in respect of which any reciprocal arrangement relating to taxation has been entered into between the Government of Goa and any other State Government or in respect of which any special Scheme has been formulated by the Central Government, the levy and collection of tax either in the form of composite fee or otherwise shall, notwithstanding anything contained in this Act, be in accordance with the terms and conditions of such reciprocal arrangement or Special Scheme.

4. *Payment of tax.*— (1) The tax levied under section 3 shall be paid in advance by every registered owner, or person having possession or control of the motor vehicle for a quarter, half year or year, at his choice and on such payment, he shall be granted a quarterly, half-yearly or annual tax licence as the case may be:

Provided that the tax levied under sub-section (3) of section 3 shall be paid in respect of such vehicles at such rates as may be prescribed for periods less than a quarter.

*Explanation.*— The tax for a half yearly licence shall be double the tax for the quarterly licence and the tax for the yearly licence shall be four times the tax for a quarterly licence:

Provided further that any broken period such quarterly periods shall, for the purpose of levying the tax, be considered as a full period:

Provided also that the registered owner or person having possession or control of the motor vehicle shall, at the time of making payment of tax under this sub-section produced before the authority a valid certificate of insurance in respect of the vehicle complying with the requirements of Chapter VIII of the Motor Vehicles Act, 1939.

(2) In the case of the annual licences, such rebate in respect of the tax as may be prescribed, shall be granted.

(3) In calculating the amount of tax due under sub-section (1) for any period less than one year, the fraction of a rupee less than fifty paise shall be taken as fifty paise, and the fraction of a rupee exceeding fifty paise shall be taken as a rupee.

(4) Notwithstanding anything contained in the preceding sub-sections, the tax levied under the third proviso to sub-section



(1) of section 3 shall be paid in advance in a lumpsum by the registered owner or persons having possession or control of the vehicle and the tax so paid shall be for the life time of the vehicle unless the vehicle is altered during such period, or proposed to be used in such a manner as to cause the vehicle to become a vehicle in respect of which a different rate of tax is payable:

Provided further that in respect of the vehicles registered prior to the 1st day of May, 1988, such tax shall be paid after deduction of the tax already paid for the period from the 1st day of May, 1988 upto the period for which it is paid under the Schedule appended to the Principal Act."

"(5) Notwithstanding anything contained in the preceding sub-sections, in respect of registered owner or person having possession or control of the vehicle choosing not to pay the tax for the life time of the vehicle, the tax levied under sub-section (1) of section 3 in the case of the motor vehicles other than transport vehicles shall be paid on annual basis at the rates specified in part 'A' of the Schedule."

Provided that in the case of motor vehicles registered between the first day of July to 31st day of March every year, the first payment of tax shall cover the period beginning with the quarter in which the vehicle is registered upto the 31st day of March of that year."

5. *Issue of tax token and tax licence.*— (1) When the tax leviable under section 3 in respect of any motor vehicle is paid, the taxation authority shall determine the amount of tax and issue to the person paying the tax—

(a) A tax token in the prescribed form, indicating therein that such tax has been paid, and

(b) a tax licence in the prescribed form, indicating therein the rate at which the tax is leviable and the period for which the tax has been paid.

(2) Where a tax licence has already been issued in respect of such motor vehicle, the taxation authority shall, on payment of tax as aforesaid, cause to be made in the tax licence an entry of any such payment.

(3) No motor vehicle liable to tax under section 3, shall be kept in the Union Territory, unless the registered owner or the person having possession or control of such vehicle has obtained a tax licence under sub-section (1) in respect of that vehicle.

(4) No motor vehicle liable to tax under section 3, shall be used in a public place unless a valid tax token obtained under sub-section (1) is displayed on the vehicle in the prescribed manner.

(5) Notwithstanding anything contained in the preceding sections, issue of tax token and tax licence to the person paying the tax shall not be necessary where the tax is paid under the third proviso to sub-section (1) of section 3:

Provided that the Taxation Authority shall, on payment of the tax for the life time of the vehicle cause to be made in the Registration Certificate of the said vehicle an entry of such payment.

9. *Refund of tax.*— (1) Where a tax on any motor vehicle has been paid for any period and it is proved to the satisfaction of the Taxation Authority that the vehicle has not been used during the whole of the period or a continuous part thereof not being less than one calendar month, a refund shall be made of such portion of the tax subject to such conditions as may be prescribed.

(2) Where a motor vehicle in respect of which the tax has been paid is altered in such a manner as to cause it to become a vehicle in respect of which a tax is leviable at a lower rate, the person who has paid such tax shall be entitled on the production of a certificate signed by a Registering Authority stating that the vehicle has been so altered to a refund of a sum equal to the difference between the amount which would be refundable to him in accordance with the provisions of sub-section (1), on the surrender of the tax token and the amount of tax liable on such vehicle at the lower rate.

(3) Notwithstanding anything contained in sub-section (1) and (2), where tax has been paid under sub-section (4) of section 4, the registered owner who had paid such tax shall be entitled to a refund of tax at the rate specified in part 'C' of the Schedule except those registered owners who have already paid such tax during the period from first April, 1993 to thirty first March, 1995, the refund shall be at the rate as specified in Part 'D' of the Schedule and in case of registered owners who have already paid such tax prior to first April, 1993, the refund shall be at the rate as specified in Part 'E' of the Schedule, in case of cancellation of registration of vehicle on account of scrapping of such vehicle due to accident or other causes, or removal of the vehicle to any other State or Union Territory on account of transfer of ownership or change of address.

12. *Penalty for failure to pay tax.*— If the tax due in respect of any motor vehicle has not been paid as specified in section 4 or section 7, the registered owner or the person having the possession or control thereof shall, in addition to the payment of the tax due, be liable to a penalty, which may extend to twice the quarterly tax in respect of that vehicle to be levied by such officer, by order in writing and in such manner as may be prescribed.

'SCHEDULE'

PART 'A'

SCHEDULE OF TAXATION

(Section 3)

Class of Motor Vehicles	Maximum Annual Rate of tax in Rs.	
A. Motor Vehicles fitted solely with pneumatic tyres:—		
1. Motor cycles and tricycles: (Including motor scooters and cycles with attachment for propelling the same by mechanical power:—		
(a) upto half horse	...	15.00
(b) more than half horse power	...	100.00
(c) for every side car attached	...	15.00
		(in addition to the rates specified above)

Class of Motor Vehicles	Maximum Annual Rate of tax in Rs.	Class of Motor Vehicles	Maximum Annual Rate of tax in Rs.
(d) Tricycles: For every 25 kgs. weight or part thereof	12.00	<i>Explanation—</i> In Items V, VI and VII above, the seating capacity is to be determined exclusive of the driver's seat.	
II. Motor cycles used for hire:	100.00	VIII. Motor Vehicles other than those liable to tax under the foregoing provisions of the Schedule:	
III. Motor vehicles not exceeding 25 kgs. in weight unladen adapted for use for invalids	6.00	(a) Upto 850 Kgs. weight unladen	350.00
III. (A) Goods vehicles carrying mineral ore:  For every 100 Kgs. of registered laden weight or part thereof—		(b) Over 850 Kgs. upto 1200 Kgs. weight unladen	375.00
(i) driven on fuel other than diesel	25.00	(c) Over 1200 Kgs. upto 2500 Kgs. weight unladen	450.00
(ii) driven on diesel	35.00	(d) Over 2500 Kgs. weight unladen upto 5000 Kgs.	550.00
IV. Goods vehicles: For every 100 Kgs. of registered laden weight or part thereof:		(e) Every 1000 Kgs. or part thereof in excess of 5000 Kgs.	100.00
(i) driven on fuel other than diesel	20.00	IX. Additional tax payable in respect of motor vehicles used for drawing trailers.	
(ii) driven on diesel	25.00	A. (a) For each trailer when it is used for the carriage of goods	
V. Taxis and Auto Rickshaws: Taxis—			At the rates specified in Clause IV in respect of motor vehicles used for car- riage of goods or material.
(a) Upto 3 seaters	225.00	(b) For each trailer when used for the carriage of passengers	
(b) Upto 4 seaters	250.00		At the rates specified in Clause V in respect of motor ve- hicles plying for hire and used for the carriage of passengers.
(c) Upto 5 seaters	270.00	B. Motor Vehicles other than those fitted with Pneumatic tyres	
For every additional seat upto a maximum of 7 seats	25.00		The rates shown in Clause A plus 50 per centum.
Auto Rickshaws— Auto Rickshaws upto 2 seats	60.00	C. Dealers in, or manufacturers of motor vehicles:	
For every additional seats	30.00	(a) General licence in respect of each vehicle.	150.00
Auto Rickshaws upto 2 seats used for hire	110.00		
For every additional seats	45.00		
VI. Passenger vehicles:			
(a) Upto 18 seats	720.00		
(b) For every additional over 18 seats	40.00		
(c) For every passenger (other than seated passenger) which the vehicle is permitted to carry	40.00		
VII. Private Vehicles with seating capacity above 7 upto 18 seats	720.00		

PART 'B'  
SCHEDULE OF TAXATION  
(SECTION 3)

Item No.	Class of Vehicles	Motor cycles/Motor Scooters/Auto-Rickshaws		Tricycles for every 25 Kgs. weight or part thereof		Private vehicles with seating capacity of above 7 upto 18 seats		Motor vehicles upto 750 Kgs. weight unladen		Motor vehicles over 750 Kgs. upto 900 Kgs. weight unladen		Motor vehicles over 900 Kgs. upto 1200 Kgs. weight unladen		Motor vehicles over 1200 Kgs. upto 2500 Kgs. weight unladen		Motor vehicles over 2500 Kgs. upto 5000 Kgs. weight unladen		Every 1000 Kgs. or part thereof in excess of 5000 Kgs.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
A. At the time of registration of New Vehicle																			
1.	Not more than 2 years	115.00	1410.00	90.00	8352.00	4320.00	4800.00	6720.00	7680.00	8640.00	1152.00								
2.	More than 2 years but not more than 3 years	110.00	1320.00	85.00	8004.00	4140.00	4600.00	6440.00	7360.00	8280.00	1104.00								
3.	More than 3 years but not more than 4 years	105.00	1230.00	80.00	7656.00	3960.00	4400.00	6160.00	7040.00	7920.00	1056.00								
4.	More than 4 years but not more than 5 years	100.00	1140.00	75.00	7308.00	3780.00	4200.00	5880.00	6720.00	7560.00	1008.00								
5.	More than 5 years but not more than 6 years	95.00	1050.00	70.00	6960.00	3600.00	4000.00	5600.00	6400.00	7200.00	960.00								
6.	More than 6 years but not more than 7 years	90.00	960.00	65.00	6612.00	3420.00	3800.00	5320.00	6080.00	6840.00	912.00								
7.	More than 7 years but not more than 8 years	85.00	870.00	60.00	6264.00	3240.00	3600.00	5040.00	5760.00	6480.00	864.00								
8.	More than 8 years but not more than 9 years	80.00	780.00	55.00	5916.00	3060.00	3400.00	4760.00	5440.00	6120.00	816.00								
9.	More than 9 years but not more than 10 years	75.00	690.00	50.00	5568.00	2880.00	3200.00	4480.00	5120.00	5760.00	768.00								
10.	More than 10 years but not more than 11 years	70.00	600.00	45.00	5220.00	2700.00	3000.00	4200.00	4800.00	5400.00	720.00								
11.	More than 11 years but not more than 12 years	60.00	510.00	40.00	4785.00	2475.00	2750.00	3850.00	4400.00	4950.00	660.00								
12.	More than 12 years but not more than 13 years	50.00	420.00	35.00	4350.00	2250.00	2500.00	3500.00	4000.00	4500.00	600.00								
13.	More than 13 years but not more than 14 years	40.00	330.00	30.00	3915.00	2025.00	2250.00	3150.00	3600.00	4050.00	540.00								
14.	More than 14 years but not more than 15 years	30.00	240.00	25.00	3480.00	1800.00	2000.00	2800.00	3200.00	3600.00	480.00								
15.	More than 15 years but not more than 16 years				3045.00	1575.00	1750.00	2450.00	2800.00	3150.00	420.00								
16.	More than 16 years but not more than 17 years				2610.00	1350.00	1500.00	2100.00	2400.00	2700.00	360.00								
17.	More than 17 years but not more than 18 years				2175.00	1125.00	1250.00	1750.00	2000.00	2250.00	300.00								
18.	More than 18 years but not more than 19 years				1740.00	900.00	1000.00	1400.00	1600.00	1800.00	240.00								
19.	More than 19 years but not more than 20 years				1305.00	675.00	750.00	1050.00	1200.00	1350.00	180.00								
20.	More than 20 years				870.00	450.00	500.00	700.00	800.00	900.00	120.00								

B. If the vehicle is already registered and its age from the month of Registration is—

**PART 'C'**  
**SCALE OF REFUND**  
**(SECTION 9)**

Sr. No.	Scale of Refund	Motor cycles/Motor Scooters/Auto-Rickshaws		Tricycles for every 25 Kgs. weight or part thereof	Private vehicles with seating capacity of above 7 upto 18 seats	Motor vehicles upto 750 Kgs. weight unladen	Motor vehicles over 750 Kgs. upto 900 Kgs. weight unladen	Motor vehicles over 900 Kgs. upto 1200 Kgs. weight unladen	Motor vehicles over 1200 Kgs. upto 2500 Kgs. weight unladen	Motor vehicles over 2500 Kgs. upto 5000 Kgs. weight unladen	Every 1000 Kgs. or part thereof in excess of 5000 Kgs.
		upto half horse power	more than half horse power								
1	2	3	4	5	6	7	8	9	10	11	12
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.	Within a year	115.00	1410.00	90.00	8352.00	4320.00	4800.00	6720.00	7680.00	8640.00	1152.00
2.	After 1 year but within 2 years	110.00	1320.00	85.00	8004.00	4140.00	4600.00	6440.00	7360.00	8280.00	1104.00
3.	After 2 years but within 3 years	105.00	1230.00	80.00	7656.00	3960.00	4400.00	6160.00	7040.00	7920.00	1056.00
4.	After 3 years but within 4 years	100.00	1140.00	75.00	7308.00	3780.00	4200.00	5880.00	6720.00	7500.00	1008.00
5.	After 4 years but within 5 years	95.00	1050.00	70.00	6960.00	3600.00	4000.00	5600.00	6400.00	7200.00	960.00
6.	After 5 years but within 6 years	90.00	960.00	65.00	6612.00	3420.00	3800.00	5320.00	6080.00	6840.00	912.00
7.	After 6 years but within 7 years	85.00	870.00	60.00	6264.00	3240.00	3600.00	5040.00	5760.00	6480.00	864.00
8.	After 7 years but within 8 years	80.00	780.00	55.00	5916.00	3060.00	3400.00	4760.00	5440.00	6120.00	816.00
9.	After 8 years but within 9 years	75.00	690.00	50.00	5568.00	2880.00	3200.00	4480.00	5120.00	5760.00	768.00
10.	After 9 years but within 10 years	70.00	600.00	45.00	5220.00	2700.00	3000.00	4200.00	4800.00	5400.00	720.00
11.	After 10 years but within 11 years	60.00	510.00	40.00	4785.00	2475.00	2750.00	3850.00	4400.00	4950.00	660.00
12.	After 11 years but within 12 years	50.00	420.00	35.00	4350.00	2250.00	2500.00	3500.00	4000.00	4500.00	600.00
13.	After 12 years but within 13 years	40.00	330.00	30.00	3915.00	2025.00	2250.00	3150.00	3600.00	4050.00	540.00
14.	After 13 years but within 14 years	30.00	240.00	25.00	3480.00	1800.00	2000.00	2800.00	3200.00	3600.00	480.00
15.	After 14 years but within 15 years	Nil	150.00	Nil	3045.00	1575.00	1750.00	2450.00	2800.00	3150.00	420.00
16.	After 15 years but within 16 years				2610.00	1350.00	1500.00	2100.00	2400.00	2700.00	360.00
17.	After 16 years but within 17 years				2175.00	1125.00	1250.00	1750.00	2000.00	2250.00	300.00
18.	After 17 years but within 18 years				1740.00	900.00	1000.00	1400.00	1600.00	1800.00	240.00
19.	After 18 years but within 19 years				1305.00	675.00	750.00	1050.00	1200.00	1350.00	180.00
20.	After 19 years but within 20 years				870.00	450.00	500.00	700.00	800.00	900.00	120.00

PART 'D'  
SCALE OF REFUND

(Section 9)

(Section 9)												
Sr. No.	Scale of Refund	Motor cycles/Motor Scooters		Tricycles for every 25 Kgs. weight or part thereof	Private vehicles with seating capacity of above 7 upto 18 seats	Motor vehicles upto 850 Kgs. weight unladen	Motor vehicles over 850 Kgs. upto 1200 Kgs. weight unladen	Motor vehicles over 1200 Kgs. upto 2500 Kgs. weight unladen	Motor vehicles over 2500 Kgs. weight upto 5000 Kgs.	Every 1000 Kgs. or part thereof in excess of 5000 Kgs.		
		upto half horse power	more than half horse power									
1	2	3	4	5	6	7	8	9	10	11		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1.	Within a year	105.00	719.00	84.00	5734.00	2787.00	2986.00	3584.00	4380.00	796.00		
2.	After 1 year but within 2 years	101.00	698.00	81.00	5644.00	2744.00	2940.00	3528.00	4312.00	784.00		
3.	After 2 years but within 3 years	97.00	675.00	78.00	5545.00	2696.00	2888.00	3466.00	4236.00	770.00		
4.	After 3 years but within 4 years	93.00	649.00	74.00	5435.00	2642.00	2830.00	3397.00	4152.00	755.00		
5.	After 4 years but within 5 years	88.00	621.00	71.00	5313.00	2583.00	2767.00	3321.00	4059.00	738.00		
6.	After 5 years but within 6 years	83.00	589.00	66.00	5177.00	2517.00	2697.00	3236.00	3955.00	719.00		
7.	After 6 years but within 7 years	77.00	554.00	62.00	5027.00	2444.00	2618.00	3142.00	3840.00	698.00		
8.	After 7 years but within 8 years	71.00	515.00	57.00	4860.00	2362.00	2531.00	3038.00	3712.00	675.00		
9.	After 8 years but within 9 years	63.00	471.00	51.00	4675.00	2272.00	2435.00	2922.00	3571.00	649.00		
10.	After 9 years but within 10 years	55.00	423.00	45.00	4469.00	2172.00	2327.00	2793.00	3414.00	621.00		
11.	After 10 years but within 11 years	47.00	370.00	37.00	4240.00	2061.00	2208.00	2650.00	3239.00	589.00		
12.	After 11 years but within 12 years	37.00	310.00	29.00	3987.00	1938.00	2076.00	2492.00	3045.00	554.00		
13.	After 12 years but within 13 years	26.00	244.00	21.00	3705.00	1801.00	1930.00	2316.00	2830.00	515.00		
14.	After 13 years but within 14 years	14.00	171.00	11.00	3393.00	1649.00	1767.00	2121.00	2592.00	471.00		
15.	After 14 years but within 15 years	Nil	90.00	Nil	3046.00	1481.00	1586.00	1904.00	2327.00	423.00		
16.	After 15 years but within 16 years	—	—	—	2661.00	1294.00	1386.00	1663.00	2033.00	370.00		
17.	After 16 years but within 17 years	—	—	—	2234.00	1086.00	1163.00	1396.00	1706.00	310.00		
18.	After 17 years but within 18 years	—	—	—	1759.00	855.00	916.00	1100.00	1344.00	244.00		
19.	After 18 years but within 19 years	—	—	—	1233.00	599.00	642.00	771.00	942.00	171.00		
20.	After 19 years but within 20 years	—	—	—	649.00	315.00	338.00	405.00	495.00	90.00		

If, after registration, cancellation of registration or removal of vehicles to any other State or Union Territory on account of transfer of ownership or change of address of vehicles takes place.

1.	Within a year	105.00	719.00	84.00	5734.00	2787.00	2986.00	3584.00	4380.00	796.00
2.	After 1 year but within 2 years	101.00	698.00	81.00	5644.00	2744.00	2940.00	3528.00	4312.00	784.00
3.	After 2 years but within 3 years	97.00	675.00	78.00	5545.00	2696.00	2888.00	3466.00	4236.00	770.00
4.	After 3 years but within 4 years	93.00	649.00	74.00	5435.00	2642.00	2830.00	3397.00	4152.00	755.00
5.	After 4 years but within 5 years	88.00	621.00	71.00	5313.00	2583.00	2767.00	3321.00	4059.00	738.00
6.	After 5 years but within 6 years	83.00	589.00	66.00	5177.00	2517.00	2697.00	3236.00	3955.00	719.00
7.	After 6 years but within 7 years	77.00	554.00	62.00	5027.00	2444.00	2618.00	3142.00	3840.00	698.00
8.	After 7 years but within 8 years	71.00	515.00	57.00	4860.00	2362.00	2531.00	3038.00	3712.00	675.00
9.	After 8 years but within 9 years	63.00	471.00	51.00	4675.00	2272.00	2435.00	2922.00	3571.00	649.00
10.	After 9 years but within 10 years	55.00	423.00	45.00	4469.00	2172.00	2327.00	2793.00	3414.00	621.00
11.	After 10 years but within 11 years	47.00	370.00	37.00	4240.00	2061.00	2208.00	2650.00	3239.00	589.00
12.	After 11 years but within 12 years	37.00	310.00	29.00	3987.00	1938.00	2076.00	2492.00	3045.00	554.00
13.	After 12 years but within 13 years	26.00	244.00	21.00	3705.00	1801.00	1930.00	2316.00	2830.00	515.00
14.	After 13 years but within 14 years	14.00	171.00	11.00	3393.00	1649.00	1767.00	2121.00	2592.00	471.00
15.	After 14 years but within 15 years	Nil	90.00	Nil	3046.00	1481.00	1586.00	1904.00	2327.00	423.00
16.	After 15 years but within 16 years	—	—	—	2661.00	1294.00	1386.00	1663.00	2033.00	370.00
17.	After 16 years but within 17 years	—	—	—	2234.00	1086.00	1163.00	1396.00	1706.00	310.00
18.	After 17 years but within 18 years	—	—	—	1759.00	855.00	916.00	1100.00	1344.00	244.00
19.	After 18 years but within 19 years	—	—	—	1233.00	599.00	642.00	771.00	942.00	171.00
20.	After 19 years but within 20 years	—	—	—	649.00	315.00	338.00	405.00	495.00	90.00

If, after registration, cancellation of registration or removal of vehicles to any other State or Union Territory on account of transfer of ownership or change of address of vehicles takes place.

**PART 'E'**  
**SCALES OF REFUND**  
(Section 9)

Sr. No.	Scale of Refund	Motor-cycles/Motor Scooters		Tricycles for every 25 Kgs. weight or part thereof	Private vehicles with seating capacity of above 7 upto 13 seats	Motor vehicles upto 850 Kgs. weight unladen		Motor vehicles over 850 Kgs. upto 1200 Kgs. weight unladen		Motor vehicles over 1200 Kgs. upto 2500 Kgs. weight unladen		Motor vehicles over 2500 Kgs. weight unladen upto 5000 Kgs.		Every 1000 Kgs. or part thereof in excess of 5000 Kgs.	
		upto half horse power	more than half horse power												
1	2	3	4	5	6	7	8	9	10	11	Rs.	Rs.	Rs.	Rs.	Rs.
1.	Within a year	105.00	647.00	84.00	5734.00	2389.00	2787.00	3384.00	3982.00	796.00					
2.	After 1 year but within 2 years	101.00	628.00	81.00	5644.00	2352.00	2744.00	3332.00	3920.00	784.00					
3.	After 2 years but within 3 years	97.00	607.00	78.00	5545.00	2310.00	2696.00	3273.00	3851.00	770.00					
4.	After 3 years but within 4 years	93.00	584.00	74.00	5435.00	2265.00	2642.00	3208.00	3774.00	755.00					
5.	After 4 years but within 5 years	88.00	559.00	71.00	5313.00	2214.00	2583.00	3136.00	3690.00	738.00					
6.	After 5 years but within 6 years	83.00	530.00	66.00	5177.00	2157.00	2517.00	3056.00	3595.00	719.00					
7.	After 6 years but within 7 years	77.00	498.00	62.00	5027.00	2095.00	2444.00	2967.00	3491.00	698.00					
8.	After 7 years but within 8 years	71.00	463.00	57.00	4860.00	2025.00	2362.00	2869.00	3375.00	675.00					
9.	After 8 years but within 9 years	63.00	424.00	51.00	4675.00	1948.00	2272.00	2759.00	3246.00	649.00					
10.	After 9 years but within 10 years	55.00	381.00	45.00	4469.00	1862.00	2172.00	2638.00	3103.00	621.00					
11.	After 10 years but within 11 years	47.00	333.00	37.00	4240.00	1767.00	2061.00	2503.00	2945.00	589.00					
12.	After 11 years but within 12 years	37.00	279.00	29.00	3987.00	1661.00	1938.00	2353.00	2769.00	554.00					
13.	After 12 years but within 13 years	26.00	220.00	21.00	3705.00	1544.00	1801.00	2187.00	2573.00	515.00					
14.	After 13 years but within 14 years	14.00	154.00	11.00	3393.00	1414.00	1649.00	2003.00	2356.00	471.00					
15.	After 14 years but within 15 years	Nil	81.00	Nil	3046.00	1269.00	1481.00	1798.00	2115.00	423.00					
16.	After 15 years but within 16 years	—	—	—	2661.00	1109.00	1294.00	1571.00	1848.00	370.00					
17.	After 16 years but within 17 years	—	—	—	2234.00	931.00	1086.00	1319.00	1551.00	310.00					
18.	After 17 years but within 18 years	—	—	—	1759.00	733.00	855.00	1039.00	1222.00	244.00					
19.	After 18 years but within 19 years	—	—	—	1233.00	514.00	599.00	728.00	856.00	171.00					
20.	After 19 years but within 20 years	—	—	—	649.00	270.00	315.00	383.00	450.00	90.00					

If, after registration, cancellation of registration or removal of vehicles to any other State or Union Territory on account of transfer of ownership or change of address of vehicles takes place.

**Notification**

LA/B/782/1994

The following Bill which was introduced in the Legislative Assembly of Goa on 26-3-1997 is hereby published for general information in pursuance of the provisions of Rule - 138 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

Panaji, 27th March, 1997.

**The Goa Motor Vehicles (Taxation on Passengers and Goods) (Amendment) Bill, 1997**

(Bill No. 17 of 1997)

A

Bill

*further to amend the Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Act, 1974.*

Be it enacted by the Legislative Assembly of Goa in the Forty-eighth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Goa Motor Vehicles (Taxation on Passengers and Goods) (Amendment) Act, 1997.

(2) It shall come into force with effect from the 1st day of April, 1997.

2. *Amendment of Schedule.*—For the Schedule appended to the Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Act, 1974 (Act 7 of 1974), the following Schedule shall be substituted, namely:—

**"SCHEDULE**

(See section 14)

(1) The composition fee referred to in section 14 shall be calculated for the entire unexpired period of the currency of the permit or for a period of the currency of the permit or for a period of one month, whichever is less, at the rate—

(a) in the case of motor vehicles carrying or adapted to carry more than six persons excluding driver, plying for hire or reward and used for transport of passengers and in respect of which permits have been issued under the Motor Vehicles Act, 1988 (Central Act 59 of 1988).

(i) Vehicles permitted to ply as stage carriages— Rupees two per seat per year per kilometre of the total daily kilo-

metres permitted or at the option of the operator, Rupees thirty per seat per month.

*Explanation.*— where stage carriage is permitted to carry standing passengers, one third of the fee per seat referred to in clause (i) shall also be payable in respect of each of the standing passengers aforesaid as if seating accommodation had been provided for them.

(ii) Vehicles permitted to ply as contract carriages— Fifty rupees per seat per month.

(iii) Vehicles in respect of which permits have been issued under section 88 (9) of the Motor Vehicles Act, 1988 (Central Act 59 of 1988)— Seventy rupees per seat per month.

(iv) Vehicles in respect of which permits have been issued under section 88(9) of the Motor Vehicles Act, 1988 (Central Act 59 of 1988), registered in a State other than the State of Goa and plying in the State of Goa— Rupees one hundred per seat per month.

(b) In the case of goods carriages of which the gross vehicle weight—

(i) does not exceed 1000 kgs.— Rupees forty five per month.

(ii) exceeds 1000 kgs. but does not exceed 2000 kgs.— Rupees eighty per month.

(iii) exceeds 2000 kgs. but does not exceed 4000 kgs.— Rupees ninety per month.

(iv) exceeds 4000 kgs. but does not exceed 7000 kgs.— Rupees ninety five per month.

(v) exceeds 7000 kgs. but does not exceed 9500 kgs.— Rupees one hundred per month.

(vi) exceeds 9500 kgs. but does not exceed 12000 kgs.— Rupees one hundred ten per month.

(vii) exceeds 12000 kgs. but does not exceed 15000 kgs.— Rupees one hundred twenty five per month.

(viii) exceeds 15000 kgs.— Rupees one hundred thirty five per month.

(2) An application for the grant or renewal of permission to pay the composition fee mentioned above, shall be made not less than fifteen days before the commencement of the period for which the tax is intended to be compounded, provided that the Tax Officer may, in any case, for reasons to be recorded by him in writing, permit the application to be made not later than fifteen days from such commencement; and the application shall be accompanied by a receipt evidencing the payment into a Government treasury of the composition fee."

### Statement of Objects and Reasons

It is proposed to increase the rate of composition fee in respect of goods carriage vehicles and passenger vehicles as a measure of additional resource mobilisation.

This Bill seeks to amend the Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Act, 1974 (Act 7 of 1974) to that effect.

### Financial Memorandum

The existing machinery would suffice for the implementation of the provisions of the Act. The Act would increase the revenue by Rs. 50 lakhs approximately.

Panaji  
26th March, 1997

SUBHASH SHIRODKAR  
Minister for Transport.

Assembly Hall  
Panaji  
26th March, 1997

ASHOK B. ULMAN  
Secretary to the Legislative  
Assembly of Goa.

Governor's recommendation under Article 207 of the Constitution:—

In pursuance of Article 207 of the Constitution, the Governor of Goa has recommended to the Legislative Assembly of Goa, the introduction and consideration of the Goa Motor Vehicles (Taxation on Passengers and Goods) (Amendment) Bill, 1997.

### Annexure to Bill No. 17 of 1997

The Goa Motor Vehicles (Taxation on Passengers and Goods) (Amendment) Bill, 1997.

### The Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Act, 1974

#### SCHEDULE (See Section 14)

1. The composition fee referred to in section 14 shall be calculated for the entire unexpired period of the currency of the permit or for a period of the currency of the permit or for a period of one month, whichever is less, at the rate—

(a) in the case of Motor Vehicles carrying or adapted to carry more than six persons excluding driver, plying for hire or reward and used for transport of passengers and in respect of which permits have been issued under the Motor Vehicles Act, 1988 (Central Act 59 of 1988).

(i) Vehicles permitted to ply as stage carriages.— One rupee and fifty five paise per seat per year per kilometre of the total daily kilometres permitted or at the option of the operator, twenty five rupees per seat per month.

*Explanation*— Where stage carriage is permitted to carry standing passengers, one third of the fee per seat referred to in clause (i) shall also be payable in respect of each of the standing passengers aforesaid as if seating accommodation had been provided for them.

(ii) Vehicles permitted to ply as contract carriages.— Fifty rupees per seat per month.

(iii) Vehicles in respect of which permits have been issued under section 88(9) of the Motor Vehicles Act, 1988 (Central Act 59 of 1988)— Sixty rupees per seat per month.

(iv) Vehicles in respect of which permits have been issued under section 88(9) of the Motor Vehicles Act, 1988 (Central Act 59 of 1988), registered in a State other than the State of Goa and plying in the State of Goa— Eighty rupees per seat per month.

(b) In the case of goods carriages of which the gross vehicle weight—

(i) does not exceed 1000 kgs.— Rupees forty five per month.

(ii) Exceeds 1000 kgs. but does not exceed 2000 kgs.— Rupees seventy five per month.

(iii) Exceeds 2000 kgs. but does not exceed 4000 kgs.— Rupees eighty per month.

(iv) Exceeds 4000 kgs. but does not exceed 7000 kgs.— Rupees eighty five per month

(v) Exceeds 7000 kgs. but does not exceed 9500 kgs.— Rupees ninety per month.

(vi) Exceeds 9500 kgs. but does not exceed 12000 kgs.— Rupees one hundred per month.

(vii) Exceeds 12000 kgs. but does not exceed 15000 kgs.— Rupees one hundred and ten per month.

(viii) Exceeds 15000 kgs.— Rupees one hundred and twenty per month.

2. An application for the grant or renewal of permission to pay the composition fee mentioned above, shall be made not less than fifteen days before the commencement of the period for which the tax is intended to be compounded, provided that the Tax Officer may, in any case, for reasons to be recorded by him in writing, permit the application to be made not later than fifteen days from such commencement; and the application shall be accompanied by a receipt evidencing the payment into a Government treasury of the composition fee.

Assembly Hall,  
Panaji,  
26th March, 1997.

ASHOK B. ULMAN  
Secretary to Legislative  
Assembly of Goa.